G. R. S. 59] GPB—15,CD—22-7-14

GENERAL AND REVENUE SECRETARIAT.

1913.
(Municipal)
File No. 69-13
Serial Nos. 77 & 103
Preserve

Papers Filed.

Month September 1914

SUBJECT.

Sanction Rules under Sec 46 (i) & (j) & Section 49 Laws under Sec 48 (i), (k), & the Byelaws Mul Regn framed by the Madura Mund Council

PREVIOUS REFERENCES

A Kaguga 9.10.14

LATER REFERENCES

Mul 69-14 (34-38)
Mul 167-15 & 83 Secy Bd Nov. 1916
Mul 107-17 Secy to Bd 18 April 18
Mul 92-22, 7, 8, 21, & file

G R.S. 11] 1913.

GENERAL AND REVENUE SECRETARIAT.

(Mund)

NOTES.

File No 69/13

FILE HEADING.

Rules and Bye. laws under the Mysore Municipal Regulation.

From

The Deputy Commissioner Mysore District

No 827 Dated 19.5.1914 Received 21.5.1914

Diary No. 827	Enclos 1 Spare Copies	Serial No 77

BRIEF ABSTRACT OF LETTER.

Submits for sanction draft rules under Sec 46 (i) & (j) & Sec 47 (1) (b) of the Mysore Municipal Regn framed by the Nadadur Mund Council, and also the ~~draft~~ bye laws framed by the same Mund Cl

NOTES AND ORDERS.

R

The following remarks are submitted with reference to the rules, which appear to have been based on those sanctioned for the Mysore City Municipality.

Notes—First Sheet.

GPS—36,000—17-6-12

G. R. S. 12]

General and Revenue Secretariat | Ml File No. 69 of 1913.

Serial No.

Rules under Section 460 (1)

Rule 1. For "in Schedule A" in line 2 substitute "in the Schedule" as there is only one Schedule "except octroi x x in that behalf may be omitted as being unnecessary vide Remarks against last columns/ Item V in the Schedule.

Rule 2. "Octroi Only Shall be collected departmentally only" appearing on the Mysore Bye-laws has been omitted as it is certain on the Bye-laws is necessary.

Rule 3. In Mysore the recommendation of the Managing Committee is necessary for the Mul Cl granting remissions. In these rules no reference is made to the Managing Committee.

For 'Municipality' in line 2 of Bye-laws 2 & 3 'Municipal Council' may be substituted.

Rule 4. 'other than octroi' between 'shall' in line 2 has been omitted

Mysore Cl Rule 4A relating Rule 5 in regard of Octroi has been omitted.

Rule 5

Yes Substitute 'Municipal Council' for 'Municipality' & 'them' for 'the Municipal Council'

Mysore Cl laws - Rebates proposed vide Rules be amended Octroi bye laws are framed.

Octroi Cl laws have been Subsequently with these rules. 30/8/14 Rules as in bye laws Add

NOTE—Contn sheet

GPB—60,000—7 11 13

G R. S 12]

General and Revenue Secretariat

Mt File No. 69 of 1913.

Serial No.

Rule 5. For 'claiming' in line 1, the Mysore Cly. rule has 'entitled to'.

~~Rule~~ Change necessary.

Rules 6 & 7 of the Mysore Cly. Rules have been omitted.

Does not matter.

Rule 6. 'proportionate' before 'refund' in line 3 is an addition. The addition made is meaningless 'Half' has to be inserted before 'year' in clause (b).

Yes.

Rule 9. 'transferred and' & 'until notice is given' in the heading may be omitted.

Mysore Bangalore Cly. Rules 11.

Omit.

Rule 10. This rule has 'Municipal Council' for 'Managing Committee' in the second Sentence of the corresponding Rule of the Mysore Cly.

No change necessary

Rule 12. The words in lieu of 'Vice-President' for 'President' is perhaps due to Administrative necessity.

Yes

Rule 16. The ~~Rate~~ Scale of notice fees has been reduced

Mysore Bangalore Rule 18

~~Incl~~ Incl

NOTE—Contn sheet

GPB—60,000—7 11 13

G. R. S 12]

General and Revenue Secretariat | Ml File No. 69 of 1913.

Serial No.

Rules under Sec 46 (y)

3. No remarks.

Octroi Bye-laws. Sec 48 (1), (k)

4. These bye-laws are also based on those sanctioned for the Mysore City. Provisions relating to Wholesale importer and Bonded Warehouse are omitted

5 The following remarks are submitted.

Bye-law 3. Who is the Octroi Officer referred to in this bye-law? It is perhaps the peon Ookad peon. There are 3 Ookads & the Ml Cl cannot are not in a position to entertain more than one Officer Superior in status to that of a peon And under rule Bye-law 4 no Officer below the rank of a Muttsaddi can inspect the contents of a package etc. Under the circumstances it is not clear why dutiable goods should stop at Ookad for inspection.

Bye law 4

Enquire for definite details

Ans

Draft engrossment with (see 5.1 & 5.6) the laws are sanctioned

AHK 20/8/14

Action taken vide Govt 69-14-38 dt 22/5

NOTE—Contn sheet

GPB—60,000—7 11 1

G. R. S 12]

General and Revenue Secretariat

Ml File No. 69 of 1913.

Serial No.

Bye-law 4. "all officers of Octroi department" illegible. 'Municipal Councillors addition.

Change to "Such Municipal Councillor or officer as may be authorised by the President".

Bye law 5. For "every post at which Octroi is levie "every Ookad", may substituted.

No change necessary.

Bye-law 6. Please see remarks against Bye-law 3. 'The Officer in charge of the Octroi Collection' cannot be present in the three Ookkads at one & the same time.

Vide explanation Bye-law 3.

Bye law 7. 'Collection' may be inserted after 'Octroi' in line 3.

Yes.

Bye-law 8. This bye law requires modification as, under G.O. No 6337-45-L298 95 ~~8 98 95~~ 825-1-1905, duty should be levied by Municipality when cloth is

I do not think any modification is required.

NOTE—Contn. sheet

GPB—60,000—7 11 1

G R. S 12]

General and Revenue Secretariat | Mil File No. 69 of 1913.

Serial No.

into il- for sale within a period of three months from the date of final payment of action dertz in a Municipality of the State -

"That no refund shall be granted of any sum less than one rupee" seems to be a very high minimum for the Madura Municipality.

Reduce to half rupee
Agd

Byg-laws 9. The full import of this byg-laws is not apparent. This byg-laws as it stands will work hardship to the persons claiming refunds.

1. Insert "at the office where the duty was levied from him" read "at the Central Octroi office".

2. Insert

1 | 2 | Octroi officers' not intelligible, so also in Byg-laws 10

Byg-laws 13. The byg-laws does not state what course shall be taken if the goods are not covered by the pass. Should be taken

Byg laws 14. It is not clear why the Vice-President should not order refund. The procedure prescribed in this byg-laws appears to be quite unnecessary This byg-laws should bear given a serial no to its number, viz 15.

Quite so.

General.

Byg-laws 15. This should be numbered 16.

Transfer the last sentence as the end of Rule 13 of Srirangapalam byg laws 13 Insert the following

"Otherwise he shall retain both the Duplicate & Triplicate passes & shall report the circumstances for the orders of the Vice President. In either Case, he shall", after President in rule 13, and omit 'and'.

Yes.

No.

on

NOTE—Contn. sheet

GPB—60,000—7 11 1

G. R. S 12]

General and Revenue Secretariat | Mel File No. 69 of 1913.

Serial No.

Commit.

'On summary enquiry x x. x x shall be final' are added. These should be expunged as being illegal.

Schedule of Taxes

6. Items III, IV & V are of new taxation in the municipality. It is a point for consideration if it is desirable to introduce all these simultaneously. The income expected from these sources has not been stated.

Q

How. The entry of all right. Vide Sec 62 (h).

Retain as amended

G. P. No 2511 20 Mel 281-08 20 requires that the quantity of articles brought for private use exempted from duty should be specified. This has not been done

Item III. The tax appears to be annual. Exemption (h) may be struck off.

Page 31 of the collection put up. Vide para 7 S.

Item V. E. Under the Govt of India orders No 2-103 of 28/9/1877 "Piece goods and other textile fabrics and manufactured articles of clothing and dress" are alone liable to be taxed. 'Stiched cloth' is not liable to be taxed being neither piece good nor a manufactured article. In the two city

I do not see any objection to allow this

Mulki

NOTE—Opntn. sheet

GPI.—60,000—7 11 13

G. R. S. 12]

General and Revenue Secretariat | Ml File No. 69 of 1913.

Serial No.	
	Municipalities "Piece goods and other textile fabrics, such as cloth not including made up clothing, drapery and haberdashery" are alone taxed
Compare City Schedule (Note (2)). R	It is proposed to tax foreign tobacco at Rs 1-8-0 a md. Under Ch Comrs Notn No 3362-73 Ml 161 d 27 9. 1879 the duty cannot exceed 1 Re a md.
N. para 25	(VI). 'Cattle trade'. It is doubtful if this is a shop & shop tax can be levied.
Remit.	
AMK 70 23/25 6 1914 B	7. Please revise the rules & bye laws as per marginal remarks & put up draft.
	8 Draft of an order d noted.
AMK 70 9. 6 1914 B	9 Draft may be approved
2nd member	Draft approved by the 2nd member.
10	13/8/14

NOTE—Contn. sheet.

GPB—60,000—7 14 18

Bombay Secretariat
7/8.

9

(G. R. S. 12)

General and Revenue Secretariat.

6827

Mil File No. 69 of 1913

Serial No.	
12	Received in 2nd Assembly
13	I can realise doubtful whether he can call "stitched coats" "manufactured articles of clothing" and I would like to know what category articles of wear such as trousers, drawers, collars, ties etc. fall under. It is seen from the application that "stitched coats" are exempted from octroi in the city of Bombay & Bangalore. This being so, it would not do to sanction a different practice in the municipality in question. I should like to know what the practice is in Bombay city & also whether manufacture of coat requiring

14/8

Govt. 14/8

14/8

Hon. R. Richards
Simla
31.8.1914

P. 7.0

NOTE—Contin. sheet.

G I P—65,000—17-C-12.

Mel 69-13.

GRS 13]

Routine Notes.

[To be used only for notes, requisitions, etc, not intended for permanent record]

Mel F 69 of 1913. D 682

Octroi on cloth

Second members' note

× × I should like to know what the practice is Bombay Cly & other Dts. Mint Mrs of that Presidency

15 Cloth is not subject to Octroi duty in the Cly of Bombay.

16 The rules and bye laws of Karachi and Ahamedabad Municipalities are alone available in this Office. From these it is learnt that no octroi is levied on cloth in the Karachi Municipality & that only ~~Piece goods (foreign & Country), also piece goods, woolen~~, the following are subject to duty in the Ahamedabad Municipality

"Piece goods (foreign & Country), Cotton piece goods, woolen piece goods, and

N B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—10,000—10-6-14

Mc 69-13

GRS 13]

Routine Notes.

[To be used only for notes, requisitions, etc, not intended for permanent record]

and either piece goods textile fabrics of hemp or Jute or silk or of a mixture thereof with cotton or other materials, carpets, coarse or fine, whether made of wool cotton, wool or other materials or of a mixture of the same."

In Clothing Notification only is being levied on cloth in certain provinces of British India as shown below.

1	The Punjab	"Piece goods & other textile fabrics and manufactured articles of clothing and dress"
2	The N.W. Frontier Prov	
3.	The United Provinces of Agra & Oudh	"Cloth Piece goods, articles of clothing, manufactured articles of dress."
4	Central Provinces	"Cloth"

8 19/4/22

N B—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

GPB—10,000—10 6-14

Nil 69-13

GRS 13]

Routine Notes.

[To be used only for notes, requisitions, etc, not intended for permanent record]

18 Exact information is not available in the case of all the Dt. Municipalities of Bombay, Ahmedabad, manufactured articles of dress are not taxed. In the Punjab & U.P., manufactured articles of dress are taxed.

Whether stitched goods are exempt in all the Municipalities or whether they are taxed is not clear from the available reference.

19 On general grounds, there does not appear to be any reason to exempt stitched goods from taxation, when the taxation of manufactured articles is found necessary for the augmentation of Municipal revenues.

N.B—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form

GPB—10,000—10-6-14

6827 Mil 69.13

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record]

20 Near Bangalore I
Myore cities do not have
stitched or manufactured
articles of dress, does
not appear to be due to
any inherent defect or unpublic
involved in having them

Dr Lee 4/

Dm
31/8

21 I am of opinion that
though in principle stitched
there may be no
objection to buy cloth
as stitched (and does the
demand & merit them
as a part of the value
of a stitched article of clothing
is due to the skill &
ingenuity of the tailor the
purchasing member may
[illegible] of the proposal
of the Madras Municipality
may be refused

2nd

N.B—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-1

G. R. S 12]

627

General and Revenue Secretariat | Rl File No. 69 of 1913.

Serial No.	
	22. Yes. I am not for having these articles in children clothing. It will be in a way an indirect tax upon raising, medicines which have been exempted from Malaya.

Recd 5/9 Encl 579

5/9 Encl 579

23. Issue draft Rlm 7/9 Secy 7/9.

103 To Dy Comr, Negapatam Dis 80 2653 & 12 Sept. 1913

Sanctions the rules & Regs and is agreeable with certain Amendments

G P S—10,000—18-6-14

D 6627

From.

A. Subramania Iyer Esquire B.A.

Deputy Commissioner

Mysore District

To

The Honorable Rao Bahadur B.A. B.L.

Officiating Secretary to the Government of Mysore

Revenue and Revenue Departments.

Sir, I have the honour to submit herewith for sanction of Government the Draft-notification prepared by the Municipal Council of Nanjangud under section 69 of the Municipalities Act for the levy of taxes mentioned in the Schedule appended thereto. Objections to the Draft have been invited by a notification published in the Mysore Gazette dated the 14th January 1914 and in the Gazette, objections were invited as required by clause 1 of section 69 of the Act. Notices with a copy of the Draft were published in the Nanjangud Taluk Cutcherry and a copy was sent to the President of the Municipal Council for publication in the locality. It is reported that no objections have been received. Thanking you,

I have the honour to be,

Sir,

Your most obedient servant,

(Sd) A. Subramania Iyer

Deputy Commissioner

Mysore District

26 September 1914

G.R.S. 28.] 7/9

Rules under Sec 46(i)(j) and Bye-laws under Sec 48(1)(k) of the Mysore Municipalities framed by the Maddur Municipal Council.

File No. 69
Serial No. 13 (83)

Diary No of letter replied to 6827

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(Municipal)

the 191

Date of issue 12.9.14

Signed by Hon'ble S. Ramachandra Rao

READ—

Letter No 827 dated 6th May 14 from the Dy Comr, Mysore Dist, asking for sanction to the draft rules under Sec 46(i)(j) and Bye-laws under Sec 48(1)(k) of the Mysore Municipalities Regn framed by the Maddur Municipal Council

ORDER THEREON—No

Order thereon. RO 265 dated 12.9.14

The rules and Bye-laws in question are over

SUBJECT.

GPB—30,000—1-12-13

~~with the modifi~~

noted below :-

(i) I Rule, under Sec 46(i)

(i) Rule 1. The expression " except octroi x x behalf " has been omitted as being unnecessary.

(ii) Rule 2. The expression " both octroi duty shall be collected departmentally " has been added to the rule after ' ex pedient to them '

(iii) The word ' Municipality ' has been replaced by ' Municipal Council ' wherever it occurs.

(iv) Rule 4. This is so modified as to exclude octroi refunds from the operation of the rule & to bring them under the old laws framed under Sec 48(1)(k) of the Repn

(v) Rule 20 The words ' and tolls ' have been struck off.

(vi) The following new word ' half ' is inserted before ' year ' in para (b) of Rule 6.

II Bye laws under Sec 48(1)(k).

(i) Bye law 4. A few verbal alterations have been made

(ii) Bye-law 8. For ' one rupee ' in the proviso ' half a rupee ' are substituted.

The minimum ~~for a~~ ~~account~~ the for which refund ~~may~~ claimed has been lowered to half a

(iii).

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

(iii) By-law 9. The words 'Central Action Office' are substituted for "Collector where the duty was levied from him" as the proposed by-law is likely to cause unnecessary hardship to the persons concerned.

(iv) By-law 13. The words 'and allow the consignment to proceed' have been deleted from the first sentence and the following two sentences added.

"Otherwise he shall retain both the duplicate and triplicate passes and report the circumstances forthwith for the orders of the Vice-President. In either case, he shall allow the consignment to proceed".

(v) By-law 14. This by-law is so modified as to allow

GPB—12,000—15-2-18

allow repeats being granted by the Vice-President and he made the orders of the President on appeal in all cases of refusal of repeat

(vi) The two bye-laws following bye-law 14 are renumbered as 15 & 16.

(vii) Bye-law 16. The expression "on summary enquiry x x x shall be final" is deleted as being illegal, inasmuch as fine can be imposed only by a Magistrate on conviction

III Schedule of Taxes.

(i) Item II. The words 'or fraction thereof' are omitted from the Table.

(ii) Item IV (b). 'Stitched cloth' is expunged from the list as it is not liable desirable to tax it. Hon

(iii) Item VI. "(5) Cattle hide" & the rates of taxes therefor are expunged as no such taxes can be levied in this item case

2. A copy of the rules & bye-laws as sanctioned is appended. These

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

6

These rules and by-laws may be got printed early and a dozen spare copies thereof in English and six copies in Kannada supplied to the Secretariat for record.

3. The Mal Cl may consider the desirability of continuing the existing exemption from the tax under G.O. no 13217-26 Ld 252-92 dt 10th July 1894 of carts used for carrying water for domestic purposes. It is also necessary that the Mal Cl, should as directed in G.O. no 2511-20 Mal 281 08-20 dt the 6th Oct 1920, specify what quantity of each of the articles mentioned therein should be exempt from payment of dues when brought for private use.

Hd/70 for Offg Secretary
3-8-1921

To. The Dy Comr, Mysore dist,
with the sanctioned rules & by-laws.

GPB—12,000—15-2-18.

Rules Under Sec 46 (i) & (j), and Bye-laws under Sec 48 (1) (k), of the Mysore Municipal Regulation, framed by the Maddur Muni Council, and sanctioned by Govt in Their Orders No 265-3 Mil 69-13-163 dy 12.9.14.

~~MYSORE DISTRICT~~

Notice dated 11th January 1914.

Under Section 60 (*b*) of the Mysore Municipal Regulation, VII of 1906, notice is hereby given to the inhabitants of the Municipality of Maddur that the Municipal Council have resolved to impose the taxes specified in the schedule hereto annexed, according to the rates and subject to the conditions and exemptions therein set forth, and to adopt the rules and bye-laws published hereunder

2 Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of the publication of this notice, send his objections in writing to the President of the Municipality

MADDUR MUNICIPALITY

I Resolved (under Section 60 of Mysore Municipal Regulation) that the following taxes be levied in the Maddur Municipality —

i Tax on buildings at Re 0-8-0 for every 100 rupees of value or fraction thereof up to Rs 2,000 and Re 0-4-0 for every 100 rupees of value in excess of Rs 2,000

ii Tax on lands, including vacant sites at 2 annas per every 80 sq yds or fraction thereof

iii Tax on vehicles and animals kept for use within Municipal limits the rates being as follows —

	Rs	a	p
(1) Double bullock cart	2	0	0
(2) Single do	1	0	0
(3) Jutka or dog-cart	2	0	0
(4) Bicycle or tricycle	1	0	0
(5) Horse or pony	1	0	0
(6) Spring vehicle of any other description	2	0	0

iv A lighting tax rated at 25 per cent on items i and ii above

v Octroi on the following articles at the rates noted against each, *viz* —

A

	Rs	a	p
(1) Cocoanuts, fresh, each	0	0	1
(2) Do dry, maund	0	8	0
(3) Jaggory ,,	0	2	0
(4) Ghee maund	0	6	0
(5) Butter ,,	0	4	0

B

vi Sheep or goats, each	0	1	0

C

vii Kerosene oil, tin	0	1	0

		Rs.	a	p.
	D			
VIII	Tobacco, local maund	1	8	0
IX	Do foreign	1	0	0
	E			
X	Piece-goods or other textile fabrics, whether cloth or stitched, per rupee	0	0	3

VI Moḥatarta

	1st class	2nd class	3rd class	4th class	5th class.
	Rs	Rs	Rs	Rs	Rs
(1) Mandi	20	15	10	5	
(2) Piece-goods	10	8	6	4	
(3) Other shops	8	6	4	2	1
(4) Silk trade	8	6	4	2	
(5) Cattle trade	6	4	3	2	

The taxes specified in I, II and III are subject to the following exemptions —

These taxes shall not be leviable on buildings, lands or vehicles or animals which are the property or are in the employment of His Highness the Maharaja or of Government or of the Municipality or which belongs to religious or charitable institutions and are not being used for private convenience or profit Rule under Sec 46(i)

(2) ~~Resolved that the following rules be adopted under Section 46 (1)~~ framed

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule. ~~except octroi which shall be leviable immediately on the entry of a dutiable article within Municipal limits as prescribed in the by-laws enacted in that behalf~~

2 *Collection* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only.

3 *Remissions* —Subject to the sanction of Government remissions may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund* —No claim for refund of any sum paid to the Municipality on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates. octroi refunds shall be regulated by bye-laws framed separately under Sec 4 (4) of the Rule

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a ~~proportionate~~ refund of the sum paid —

(a) If he has owned or been in charge of the vehicle or animal for not more than 30 days in the half year

(b) If the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

(c) If the animal has been during the whole of the half year in any institute for the reception of infirm or disused animals or if the animals certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality Council of the vehicle or animal having been disposed of or having ceased to be used

7 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

8 *Vehicles or animals changing hands* —If a half year's tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

9 *Liability of transferor and transferee to rates and cesses, until notice is given* — When any premises shall have changed hands the transferee shall be liable to the Municipality Council for all arrears of rates or cesses due in respect of the said premises

10 *Person liable in case of death* —In the event of death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council who may recognise any claimant or refer the claimants to a Civil Court, as they think fit If at any time after the decision by the President or the Municipal Council as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner, shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of sub-division* —Where any property is sub-divided an application being made to the Municipality Council intimating such sub-division, the Municipality Council shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was separate property

12 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under signature of the Vice-President

13 *Who to dispose of objections to Municipal bills* —(*a*) The President is hereby appointed to dispose of objections to Municipal bills under Section 83 (1)

(*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Municipal Council without delay

14 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

15 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give a notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

16 *Notice fees* —For every notice of demand issued under sub-section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than						Rs	5
Do	two annas if the amount is not less than Rs	5	but less than			Rs	10
Do	four annas	do		10		Rs	50
Do	six annas	do		50		Rs	100
Do	eight annas if the amount due is					Rs	100 and over

17 *Warrant fees* —For every distraint made under sub-section 4 of Section 83 of the Regulation, fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than						Rs	5
Do	six annas	do	is not less than Rs	5	but less than	Rs	10
Do	eight annas	do	do	Rs 10	do	Rs	25
Do	one rupee	do	do	Rs 25	do	Rs	50
Do	two rupees	do	do	Rs 50	do	Rs	75
Do	three rupees	do	do	Rs 75	do	Rs	100
Do	five rupees	do				Rs	100 and over

Schedule of taxes—(Maddur Municipality)

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees a fraction thereof on the value up to Rs 2,000 Four annas for every hundred rupees or fraction thereof on the value in excess of Rs 2,000	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands	Vacant land	Two annas for every 80 square yards or fraction thereof	Same as above.	Same as above
III	Tax on vehicles and animals.	Vehicles and animals specified in column 4.	1 Double bullock cart Rs 2 0 0 2 Single bullock cart. 1 0 0 3 Jutka or dog-cart 2 0 0 4 Bicycle or tricycle 1 0 0 5 Horse or pony 1 0 0 6 Spring vehicle of any other description 3 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles and animals the property of Government, unless Government consents to the levy of the tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteer's Act, 1869 (e) Juvenile vehicles such as perambulators, etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyances in transit or staying within municipal limits not longer than 30 days in any half year (h) Vehicles and animals belonging to members of the police force and officers of the Municipality employed on out-door duties Provided that not more than one vehicle and animal shall be exempted without the special provision of the Municipal Council	Same as above
IV	Lighting tax	Articles specified in column 4.	At 25 per cent on items I and II above	Same as I and II	Same as above
V	Octroi	Articles specified in column 4.	A (1) Cocoanuts, fresh each Rs a. p. 0 0 1 (2) Do dry 0 8 0 maund (3) Jaggery, maund 0 2 0 (4) Ghee, maund 0 6 0 (5) Butter do 0 4 0 B (6) Sheep and goats 0 1 0 each C (7) Kerosene oil tin 0 1 0 each D (8) Tobacco, local 1 8 0 maund. (9) Tobacco, Foreign 1 0 0 maund (10) Piece-goods of other textile fabrics, [illegible] per rupee Classes	Nil	Times of import of goods into Municipal limits
VI	Monetaria	As specified in column 4	1st 2nd 3rd 4th 5th (1) Mandi Re 20 15 10 5 (2) Piece-goods Re 10 8 6 4 (3) Other shops Re 8 6 4 2 1 (4) Silk trade Re 8 6 4 2 (5) Cattle trade Re 6 4 2 1	Nil	In two equal instalments in advance in July and January every year

A. SUBRAMANYA IYER,
Deputy Commissioner.

16.7.1914

2

Ex Kml 69-13
91 77

MYSORE DISTRICT

Notice dated 11*th January* 1914

Section 60 (*b*) of the Mysore Municipal Regulation, VII of 1906, notice is hereby
inhabitants of the Municipality of Maddur that the Municipal Council have
impose the taxes specified in the schedule hereto annexed, according to the rates
to the conditions and exemptions therein set forth, and to adopt the rules and bye-
ped hereunder

ny inhabitant of the Municipality objecting to the proposed tax may, within one
n the date of the publication of this notice, send his objections in writing to the
f the Municipality

MADDUR MUNICIPALITY

esolved (under Section 60 of Mysore Municipal Regulation) that the following
vied in the Maddur Municipality —

Tax on buildings at Re 0-8-0 for every 100 rupees of value or fraction thereof up to Rs 2,000 and Re 0-4-0 for every 100 rupees of value in excess of Rs 2,000

Tax on lands, including vacant sites at 2 annas per every 80 sq yds or fraction thereof

Tax on vehicles and animals kept for use within Municipal limits the rates being as follows :—

	Rs	a	p
(1) Double bullock cart	2	0	0
(2) Single do	1	0	0
(3) Jutka or dog-cart	2	0	0
(4) Bicycle or tricycle	1	0	0
(5) Horse or pony	1	0	0
(6) Spring vehicle of any other description	2	0	0

A lighting tax rated at 25 per cent on items 1 and 11 above

Octroi on the following articles at the rates noted against each, *viz* —

A

	Rs	a	p
(1) Cocoanuts, fresh, each	0	0	1
(2) Do dry, maund	0	8	0
(3) Jaggery ,,	0	2	0
(4) Ghee maund	0	6	0
(5) Butter ,,	0	4	0

B

Sheep or goats, each	0	1	0

C

Kerosene oil, tin	0	1	0

		Rs. a p.
	D	
viii	Tobacco, local maund .	1 8 0
ix	Do foreign	1 0 0
	E	
x	Piece-goods or other textile fabrics, whether cloth or stitched, per rupee	0 0 3

VI Mohatarfa

	1st class	2nd class	3rd class	4th class	5th class.
	Rs	Rs	Rs	Rs	Rs
(1) Mandi	20	15	10	5	
(2) Piece-goods	. 10	8	6	4	
(3) Other shops	... 8	6	4	2	1
(4) Silk trade	. 8	6	4	2	
(5) Cattle trade	. 6	4	3	2	

The taxes specified in I, II and III, are subject to the following exemptions —

These taxes shall not be leviable on buildings, lands or vehicles or animals which are the property or are in the employment of His Highness the Maharaja or of Government or of the Municipality or which belongs to religious or charitable institutions and are not being used for private convenience or profit

(2) Resolved that the following rules be adopted under Section 46 (1) —

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule, except octroi which shall be leviable immediately on the entry of a dutiable article within Municipal limits as prescribed in the bye-laws enacted in that behalf

2 *Collection* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality either departmentally by their own agency or otherwise as may from time to time seem expedient to them

3 *Remissions* —Subject to the sanction of Government remissions may be made to any extent by the Municipality, if the Municipal Council are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claims for refund* —No claim for refund of any sum paid to the Municipality on account of any tax shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a proportionate refund of the sum paid —

(*a*) If he has owned or been in charge of the vehicle or animal for not more than 30 days in the half year

(*b*) If the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the year

(*c*) If the animal has been during the whole of the half year in any institute for the reception of infirm or disused animals or if the animals certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

7 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

8 *Vehicles or animals changing hands* —If a half year's tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

9 *Liability of transferor and transferee to rates and cesses until notice is given* — When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

10 *Person liable in case of death* —In the event of death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list, In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council who may recognise any claimant or refer the claimants to a Civil Court, as they think fit If at any time after the decision by the President or the Municipal Council as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner, shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of sub-division* —Where any property is sub-divided an application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was separate property

12 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under Section 48 (1)(3) and shall be issued under signature of the Vice-President

13 *Who to dispose of objections to Municipal bills* —(*a*) The President is hereby appointed to dispose of objections to Municipal bills under Section 83 (1)

(*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Municipal Council without delay

14 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

15 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give a notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

16 *Notice fees* —For every notice of demand issued under sub-section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than				Rs	5
Do	two annas if the amount is not less than	Rs 5	but less than	Rs	10
Do	four annas	do 10		Rs	50
Do	six annas	do 50		Rs	100
Do	eight annas if the amount due is			Rs	100 and over

17 *Warrant fees* —For every distraint made under sub-section (4) of Section 83 of the Regulation, fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than						Rs	5
Do	six annas	do	is not less than	Rs 5	but less than	Rs	10
Do	eight annas	do	do	Rs 10	do	Rs	25
Do	one rupee	do	do	Rs 25	do	Rs	50
Do	two rupees	do	do	Rs 50	do	Rs	75
Do	three rupees	do	do	Rs 75	do	Rs	100
Do	five rupees	do				Rs	100 and over

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

18 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (4) of Section 83 of Regulation, namely —

Serial No	Description of live-stock	Cost for the supply of fodder and water per head per day or fraction of a day Rs a p
(1)	Elephant	3 0 0
(2)	Camel	1 0 0
(3)	Buffalo	0 4 0
(4)	Do calf	0 2 0
(5)	Bullock or cow	0 4 0
(6)	Heifer or ~~cow~~ Calf	0 1 0
(7)	Sheep or goat	0 1 0
(8)	Kid	0 1 0
(9)	Horse	0 4 0
(10)	Foal	0 2 0
(11)	Donkey	0 1 0
(12)	Pig	0 1 0
(13)	Birds of all kinds	0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within 3 hours from the time of their seizure

19 *Who may receive payment for Municipality* —The Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

20 The collecting shanbhogs are authorised to receive payment of all Municipal dues except those maintained in Rule 19 and octroi and tolls at any time and place

Under Section 46 (*j*)

21 *Where Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable, if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases, the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

22 *Remission of distress fees* —The Municipal Council may remit the whole or any part of any fee chargeable for distress—

(*a*) If the property distrained is found to be devoted to religious or charitable purposes

(*b*) If the person from whom any such fee is leviable is too poor to pay it.

(*c*) If a warrant has been issued against a wrong person

(*d*) If a bill presented is found to have been presented by mistake

(*e*) If the defaulter satisfies the Municipal Council that his fault was due to some accident or mistake

Resolved that the following bye-laws be passed under Section 48(*k*) —

(1) The octroi limits for the purpose of collecting octroi shall be the Municipal limits

(2) No articles liable to octroi shall be brought within those limits except by one of the high roads specified below —

	Names of routes	Names of Ookads
(1)	Nidaghatta road	Sivapui Ookad
(2)	River road	River Ookad
(3)	Mandya road	Tope Ookad

(3) All persons bringing into or receiving from beyond the octroi limits of the Municipality any such article or any conveyance or package containing such articles, shall stop

such articles, conveyance or package at the octroi ookad to enable the octroi officer to inspect the same

(4) Every person bringing dutiable goods within the Municipality shall report the fact at the first of such posts on the route by which it comes Municipal Councillors and all officers of the octroi department not below the rank of mutsaddi are authorised to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

(5) A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such table shall also be affixed in a conspicuous place at every post or office at which octroi is levied

(6) When goods are brought to the octroi ookad they may be unloaded and weighed or counted by the officer in charge of the Octroi collection Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of goods or shall deposit the same in the ookad When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi collection for the removal of goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

(7) With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi collection at current rates and octroi levied accordingly

(8) *Refunds* —On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import Provided that no refund shall be granted unless such goods are exported within three months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

(9) Any person claiming refund under the above rule shall produce the goods to be exported at the ookad where the duty was levied from him, together with the original receipt for the octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe The Octroi officer shall also cancel the seal, if any, already affixed in token of payment of octroi

(10) The officer in charge of octroi collection on being satisfied as to the identity of the goods produced with those for which receipt has been granted on the validity of the claim shall endorse an export pass on both copies of the application and keeping one part in the office shall deliver the other parts to the applicant

(11) All goods exported under such pass shall be produced by the exporter together with the duplicate pass at the octroi station of exit

(12) The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

(13) If the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President and allow the consignment to proceed

(14) In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye-law 13, must be produced by the person before the Vice-President seeking the refund and if after due check, the Vice-President is satisfied that a refund of octroi covered by such pass is duly payable, he shall make ~~a brief report of the case to the President and forward the triplicate pass for orders. The President may pass such orders thereon as appear to him just and reasonable, his orders shall be final~~ the refund. In all cases of refund or refund, an appeal shall lie to the President whose order shall be final

General.—Importer of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of the octroi on such goods or to Rs 25 whichever may be less and to payment of octroi duty on the articles unaccounted for

(15) Any person importing or exporting dutiable articles, who infringes Bye-laws 3, 4, 6 and 11 shall be liable to a fine not exceeding Rs 50 on summary enquiry by the Vice-President Such orders shall be subject to an appeal to the President whose orders shall be final

7

A.—Schedule of taxes—(Maddur Municipality)

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I.	Tax on buildings	Buildings	Eight annas for every hundred rupees or fraction thereof in value up to Rs 2,000 Four annas for every hundred rupees or fraction thereof in excess of Rs. 2,000	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residental purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands	Vacant land	Two annas for every 80 square yards or fraction thereof	Same as above	Same as above
III.	Tax on vehicles and animals.	Vehicles and animals specified in column 4.	Rs a. p. 1 Double bullock cart 2 0 0 2 Single bullock cart. 1 0 0 3. Jutka or dog-cart 2 0 0 4 Bicycle or tricycle 1 0 0 5. Horse or pony 1 0 0 6 Spring vehicle of any other description 2 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles and animals the property of Government, unless Government consents to the levy of the tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteer's Act, 1869 (e) Juvenile vehicles such as perambulators, etc (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyances in transit or staying within municipal limits not longer than 30 days in any half year (h) Vehicles and animals belonging to members of the city police force and officers of the Municipality employed on out-door duties. Provided that not more than one vehicle and animal shall be exempted without the special provision of the Municipal Council	Same as above
IV	Lighting tax	Articles specified in column 4.	At 25 per cent on items I and II above	Same as I and II	Same as above
V	Octroi	Articles specified in column 4	A. Rs a. p. (1) Cocoanuts, fresh each 0 0 1 (2) Do dry maund 0 8 0 (3) Jaggery, maund 0 2 0 (4) Ghee, maund 0 6 0 (5) Butter do 0 4 0 B. (6) Sheep and goats each 0 1 0 C (7) Kerosene oil tin, each 0 1 0 D (8) Tobacco, local maund 1 8 0 (9) Tobacco, Foreign maund 1 0 0 E. (10) Piece-goods or other textile fabrics, whether cloth or stitched, per rupee 0 0 3	Nil	Time of import of goods into Municipal limits
VI	Monetaria	As specified in column 4	Classes 1st 2nd 3rd 4th 5th (1) Mandi Rs 20 15 10 5 (2) Piece-goods Rs 10 9 8. 4 (3) Other shops Rs 8. 6 4. 2 1 (4) Silk trade Rs 5 6 4. 2. (5) Cattle trade Rs 6. 4. 2. 2	Nil	In two equal instalments in advance in July and January every year

A. SUBRAYANYA IYER,
Deputy Commissioner

President

HMK 70
16 7. 1914

for Mg Secretary to Govt
Genl & Rev Depts